

WICHITA COUNTY, KANSAS

**FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT
YEAR ENDED DECEMBER 31, 2019**

WICHITA COUNTY, KANSAS

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Wichita County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash of Wichita County, Kansas, as of and for the year ended December 31, 2019, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note A; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note A, the financial statement is prepared by the County on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Wichita County, Kansas as of December 31, 2019, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Wichita County, Kansas as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note A.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures, and summary of regulatory basis receipts and disbursements-agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note A.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Wichita County, Kansas as of and for the year ended December 31, 2018 (not presented herein), and have issued our report thereon dated October 14, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link: <https://admin.ks.gov/offices/oar/municipal-services/municipal-audits>. The 2018 column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2019 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2018 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial statement or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2018 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2018, on the basis of accounting described in Note A.

Kennedy McKee & Company LLP

October 12, 2020

WICHITA COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH REGULATORY BASIS

For the Year Ended December 31, 2019

Fund	Beginning unencumbered cash balance	Prior year canceled encumbrances	Receipts
General	\$ 675,504	\$ -	\$ 3,605,690
Special purpose funds:			
Health	12,821	-	247,648
Election	49,750	-	15,280
Road and bridge	349,492	-	1,527,558
E-911 landline	21,287	-	-
Appraiser cost	121,066	-	136,437
Noxious weed	192,828	-	61,311
Noxious weed capital outlay	25,376	-	-
Employee benefits	74,058	-	333,370
E-911 combination	206,644	-	52,380
Rural fire	1,769	-	31,464
Cemetery	31,791	-	63,541
Non-budgeted special purpose funds:			
Special vehicle	6,134	-	25,953
Capital improvement	446,666	-	345,000
Women, infants and children grant	27,021	-	14,649
Bio-terrorism	5,064	-	12,094
Equipment reserve	123,464	-	11,335
Register of deeds technology	16,252	-	4,234
Law enforcement trust	9,250	-	354
Road machinery	137,033	-	-
Special highway improvement	109,267	-	-
Treasurer technology	3,542	-	1,059
Clerk technology	2,656	-	1,059
Special alcohol	460	-	122
MVE income	9,530	-	1,385
Special park and recreation	460	-	122
Concealed carry	228	-	32
Prosecuting attorney training	514	-	254
Attorney's diversion agreement	32,508	-	3,958
Total special purpose funds	2,016,931	-	2,890,599
Bond and interest funds:			
Bond and interest	11,355	-	27,981
WCHC/LTCU bond and interest	8,151	-	180,563
Total bond and interest funds	19,506	-	208,544
Business funds:			
Solid waste	-	-	256,692
Corporate plan health	163,368	-	435,202
Total business funds	163,368	-	691,894
Total - excluding agency funds	\$ 2,875,309	\$ -	\$ 7,396,727

Expenditures	Ending unencumbered cash balance	Add encumbrances and accounts payable	Ending cash balance
\$ 3,508,614	\$ 772,580	\$ 28,590	\$ 801,170
218,791	41,678	4,319	45,997
17,194	47,836	500	48,336
1,571,242	305,808	17,241	323,049
-	21,287	-	21,287
153,484	104,019	8,416	112,435
28,378	225,761	72	225,833
-	25,376	-	25,376
272,887	134,541	-	134,541
35,787	223,237	259	223,496
30,000	3,233	-	3,233
69,193	26,139	198	26,337
24,134	7,953	-	7,953
193,597	598,069	193,597	791,666
16,066	25,604	-	25,604
11,853	5,305	-	5,305
20,000	114,799	-	114,799
1,107	19,379	-	19,379
-	9,604	-	9,604
38,500	98,533	-	98,533
-	109,267	-	109,267
1,537	3,064	-	3,064
-	3,715	-	3,715
-	582	-	582
-	10,915	-	10,915
-	582	-	582
-	260	-	260
124	644	-	644
200	36,266	-	36,266
2,704,074	2,203,456	224,602	2,428,058
26,875	12,461	-	12,461
170,694	18,020	-	18,020
197,569	30,481	-	30,481
256,692	-	2,948	2,948
402,962	195,608	-	195,608
659,654	195,608	2,948	198,556
\$ 7,069,911	\$ 3,202,125	\$ 256,140	\$ 3,458,265

WICHITA COUNTY, KANSAS**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS**

For the Year Ended December 31, 2019

Composition of cash balance:

Petty cash	\$ 200
Operating checking	1,656,763
ACH account	19,809
Freedom claims checking	195,608
Savings account	4,677,993
Money market checking	1,080,883
Certificates of deposit	2,035,230
Clerk of District Court	26,822
Register of Deeds (checking)	<u>175</u>
Total cash	9,693,483
Agency funds	<u>(6,235,218)</u>
Total - excluding agency funds	<u>\$ 3,458,265</u>

The notes to the financial statement are an integral part of this statement.

WICHITA COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2019

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies applied in the preparation of the accompanying financial statement is presented to assist in understanding the County's financial statement. The financial statement and notes are representations of the County's management, which is responsible for their integrity and objectivity.

1. Municipal Financial Reporting Entity

Wichita County, Kansas, is a municipal corporation governed by an elected three-member commission. This regulatory financial statement does not include the related municipal entities shown below. A related municipal entity is an entity established to benefit the County and/or its constituents.

Wichita County Fair Association: The governing board of the Fair Association is appointed by the County Commissioners, and the Fair Association receives substantial financial support from the County.

Wichita County Park Board: The governing board of the Park Board is appointed by the County Commissioners, and the Park Board receives substantial financial support from the County.

Wichita County Library: The members of the governing board of the Library are appointed by the County Commissioners. The Library is fiscally dependent on the County because the budget is approved by the County Commissioners, and because it receives substantial financial support from the County. In addition, the Library is prohibited from issuing bonded debt without the approval of the County Commission.

Wichita County Extension Council: The Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all people in the County. The Council has an elected executive board. The County annually provides significant operating subsidies to the Council.

Leoti Airport, Inc.: The members of the governing board of the Airport are appointed by the County Commissioners. The Airport is fiscally dependent on the County because the budget is approved by the County Commissioners. In addition, the Airport is prohibited from issuing bonded debt without the approval of the County Commission.

Wichita County Health Center: The members of the governing board of the Health Center are appointed by the County Commissioners. Although the County Commissioners do not have the authority to modify or approve the Health Center's operating budget, the Health Center is fiscally dependent on the County because the County provides substantial financial support.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Basis of Presentation – Fund Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the County for the year ended December 31, 2019:

REGULATORY BASIS FUND TYPES

General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Business fund – funds financed in whole or in part by fees charged to users for goods or services.

Agency fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing funds, tax collection accounts, etc).

3. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least ten days after publication of notice of public hearing.
- d. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held, and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received, and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for agency funds, Corporate Plan Health Fund, and the following special purpose funds:

Special Vehicle	Treasurer Technology
Capital Improvement	Clerk Technology
Women, Infants and Children Grant	Special Alcohol
Bio-terrorism	MVE Income
Equipment Reserve	Special Park and Recreation
Register of Deeds Technology	Concealed Carry
Law Enforcement Trust	Prosecuting Attorney Training
Road Machinery	Attorney's Diversion Agreement
Special Highway Improvement	

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

B. COMPLIANCE WITH KANSAS STATUTES

References made herein to the statutes are not intended as interpretations of law but are offered for consideration of the Director of Accounts and Reports, the Kansas Department of Administration, and legal representatives of the County.

The budget law provided by K.S.A. 79-2935 prohibits the expenditure of funds more than that allowed by budget. At year-end, the Health Fund had expenditures more than the amount allowed by budget in the amount of \$17,096.

K.S.A. 10-130 requires that municipalities remit payments for any bonds or interest to the state fiscal agent at least twenty days before the date of maturity. One bond payment was not made in accordance with this statute.

K.S.A. 9-1402 requires the County to obtain security for deposits in excess of FDIC coverage. At year-end, the County had deposits at one financial institution that were in excess of FDIC coverage and pledged securities by \$644,354.

C. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds to have a main or branch bank in the County, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka.

At December 31, 2019, the County's carrying amount of deposits was \$9,693,283 and the bank balance was \$9,786,932. Of the bank balance, \$532,956 was covered by federal depository insurance, \$8,609,622 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and the balance of \$644,354 was unsecured.

D. HOSPITAL REVENUE BONDS-SERIES 2019

The Series 2019 Hospital Revenue Bonds payable consist of bonds in the original amount of \$760,000 dated July 24, 2019, which bear interest at 3.50%. The bonds are payable in annual installments through July 24, 2039. The bonds are secured by the net revenues of the Wichita County Health Center. Proceeds from the issuance of these bonds were used to pay project costs related to capital expenditures for the Health Center. The Series 2019 Bonds do not constitute a general obligation of the County, nor do they constitute an indebtedness of the County within the meaning of any constitutional, statutory or charter provision, limitation, or restriction. The taxing power of the County is not pledged to the payment of the Series 2019 Bonds, either as to principal or interest. Accordingly, the Series 2019 Bonds have been included in the financial statements of the Wichita County Health Center and not the County.

E. LONG-TERM DEBT

Changes in long-term liabilities for the entity for the year ended December 31, 2019, were as follows:

Issue	Balance beginning of year	Additions/ net change	Reductions/ net change	Balance end of year	Interest paid
General obligation bonds:					
Series 2010 Refunding					
Issued February 1, 2010					
In the amount of \$1,800,000					
At interest rates of 3.00 to 3.875%					
Maturing September 1, 2021	\$ 465,000	\$ -	\$ 180,000	\$ 285,000	\$ 17,569
Capital leases:					
RenoSys PVC Pool Membrane					
Issued August 22, 2014					
In the amount of \$85,035					
At interest rate of 3.00%					
Maturing February 15, 2019	17,405	-	17,405	-	608
HVAC System at Courthouse					
Issued October 16, 2014					
In the amount of \$76,500					
At interest rate of 3.00%					
Maturing February 15, 2019	15,694	-	15,694	-	552
Handy Hitch Contour Packer/Roller					
Issued September 20, 2017					
In the amount of \$94,128					
At interest rate of 3.50%					
Maturing September 20, 2020	47,036	-	23,107	23,929	1,673
John Deere 8235R Row Crop Tractor					
Issued October 19, 2018					
In the amount of \$75,360					
At interest rate of 5.65%					
Maturing October 19, 2021	75,360	-	23,737	51,623	3,926
Total capital leases	155,495	-	79,943	75,552	6,759
Total long-term debt	\$ 620,495	\$ -	\$ 259,943	\$ 360,552	\$ 24,328

Current maturities of general obligation bonds and interest through maturity are as follows:

	Principal due	Interest due	Total due
2020	\$ 190,000	\$ 11,044	\$ 201,044
2021	95,000	3,681	98,681
Total	\$ 285,000	\$ 14,725	\$ 299,725

Current maturities of capital leases and interest through maturity are as follows:

	Principal due	Interest due	Total due
2020	\$ 49,018	\$ 3,425	\$ 52,443
2021	26,534	1,129	27,663
Total	\$ 75,552	\$ 4,554	\$ 80,106

E. LONG-TERM DEBT (CONTINUED)

K.S.A. 10-306 limits the amount of bonded indebtedness that a county may have outstanding at any one time to 3% of the assessed valuation of taxable tangible property within the county. At year end, the County had \$25,000 of general obligation debt representing .05% of valuation. The County also had \$260,000 of general obligation healthcare improvement bonds outstanding. Pursuant to K.S.A. 19-4601, these bonds are exempt from the debt limitation requirements.

F. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other post-employment benefits. As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Death and disability other post-employment benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERs) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERs that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2019, and the contributions by the County totaled \$14,600 for 2019.

Compensated absences. The County's policies regarding vacations permit employees to accumulate a maximum of twenty-four calendar days vacation. Upon termination or resignation from service with the County, employees are entitled to payment for all accumulated vacation earned prior to termination or resignation. All employees on permanent status earn sick leave at the rate of one calendar day per month with a maximum accumulation of ninety calendar days sick leave. No allowance for unused sick leave is paid upon termination or resignation.

Section 125 plan. The County offers a section 125 flexible benefit plan to employees electing to participate. It is used for insurance premiums, other medical costs, and childcare costs. The plan is administered by an independent company.

Deferred compensation plan. The County offers employees a deferred compensation plan created in accordance with Internal Revenue Service Code Section 457.

Medical expense reimbursement plan. The County offers employees a medical expense reimbursement plan organized and administered in accordance with Section 105 of the Internal Revenue Code. This plan is designed to reimburse eligible employees (those that are participating in the County's insured health plan) for a portion of their and their dependents' health claims that count toward the deductible under the County's insured health plan while they are employed with the County and the plan remains in effect. The plan is administered by an independent company.

G. DEFINED BENEFIT PENSION PLAN

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by the County and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.89% for the fiscal year ended December 31, 2019. Contributions to the pension plan from the County were \$129,795 for the year ended December 31, 2019.

Net Pension Liability

At December 31, 2019, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,143,428. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically available on the website at www.kpers.org or can be obtained as described above.

H. INTERFUND TRANSFERS

A summary of interfund transfers by type is as follow:

<u>From</u>	<u>To</u>	<u>Amount</u>	<u>Statutory authority</u>
Operating transfers:			
Special Vehicle	General	\$ 6,137	K.S.A. 8-145
General	Capital Improvement	<u>345,000</u>	K.S.A. 19-120
Total operating transfers		<u>\$ 351,137</u>	

I. CLOSURE AND POST-CLOSURE CARE COST

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste.

The estimated closure cost is \$172,686 and the estimated post-closure cost is \$1,526,882. These figures comprise the estimated closure and post-closure cost of \$1,699,568 and are obtained from the 2020 Annual Cost Estimate Worksheets for Permit Renewals during July 1, 2020 to June 30, 2021. The permit for 2020 identifies that the remaining volume capacity of the site is 67.86% of the original capacity and that the remaining life of the landfill is estimated to be 69 years. Actual cost may differ due to inflation, changes in technology, or changes in regulations. The County will cover these costs through future charges to landfill users and future ad valorem tax revenues.

The County is meeting the financial assurance requirements through the Local Government Financial Test. This test involves four components: financial, public notice, recordkeeping and reporting, and calculation of costs to be assured. The County has satisfied all four requirements.

J. JOINT VENTURE

On June 16, 1998, the County entered into a joint venture with the City of Leoti, Kansas (City) and the Wichita County Municipal Golf Course (Golf Course) for the operation of a community golf course facility. The Golf Course donated the existing property to the City and the County as tenants in common. The County and City leased the property to the Golf Course for a period of seven years starting in July 1998. The agreement is now renewed on an annual basis. The City and County both contribute to the Golf Course budget annually as mutually determined by them and the Golf Course.

K. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County purchases commercial insurance to cover property, liability, and worker's compensation claims. There have been no significant reductions in coverage from the prior year. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three years.

L. OPERATING LEASES

The County has entered into various operating lease agreements for the use of equipment for the Road and Bridge Department. These leases are classified as operating leases because the County does not expect to exercise the balloon payment option, and the equipment will be returned to the lessor.

Current operating leases payable consist of the following:

	2019 lease payments	Payments due in:				Balloon payment
		2020	2021	2022	2023	
2016 John Deere 670G motor grader	\$ 19,933	\$ 19,933	\$ 19,933	\$ 19,933	\$ -	<u>\$ 118,300</u>
2017 John Deere 672G motor grader	28,200	28,200	28,200	28,200	-	<u>\$ 118,600</u>
2012 John Deere 770G motor grader	-	-	-	-	-	<u>\$ 128,500*</u>
2015 Komatsu D65EX-16-N Crawler dozer	35,688	-	-	-	-	<u>\$ 131,500</u>
2015 John Deere 770G motor grader	12,744	12,744	12,744	-	-	<u>\$ 140,341</u>
2015 John Deere 770G motor grader	10,420	10,420	10,420	-	-	<u>\$ 140,341</u>
2017 John Deere 672G motor grader	27,289	27,289	27,289	27,289	27,289	<u>\$ 118,600</u>
2017 John Deere 672GP motor grader	<u>27,289</u>	<u>27,289</u>	<u>27,289</u>	<u>27,289</u>	<u>27,289</u>	<u>\$ 118,600</u>
Total payments	<u>\$ 161,563</u>	<u>\$ 125,875</u>	<u>\$ 125,875</u>	<u>\$ 102,711</u>	<u>\$ 54,578</u>	

*The County chose to purchase this motor grader by making the balloon payment of \$128,500.

M. SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 12, 2020, the date on which the financial statement was available to be used. Management's evaluation concluded that the following subsequent event should be disclosed:

The COVID-19 outbreak in the United States has caused business disruption through mandated and voluntary closings of businesses. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the pandemic. Accordingly, while management cannot quantify the financial and other impact to the County as of the date of this report, management believes that a material impact on the County's financial position and results of future operations is reasonably possible.

M. SUBSEQUENT EVENTS (CONTINUED)

The Federal government has established the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), and appropriated \$150 billion for specified uses to States and certain local governments, to be used to cover necessary costs relating to the public health emergency with respect to COVID-19. Wichita County received \$416,096 in July 2020 from the State of Kansas.

The County has also been informed that the Federal Aviation Administration will pay the 10% local match for a grant for airport improvements of \$534,500 from CARES Act Funds.

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

WICHITA COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019

Fund	Certified budget	Adjustment for qualifying budget credits	Total budget for comparison	Expenditures chargeable to current year	Variance favorable (unfavorable)
General	\$ 3,511,321	\$ -	\$ 3,511,321	\$ 3,508,614	\$ 2,707
Special purpose funds:					
Health	201,695	-	201,695	218,791	(17,096)
Election	41,400	-	41,400	17,194	24,206
Road and bridge	1,650,000	-	1,650,000	1,571,242	78,758
E-911 Landline	21,287	-	21,287	-	21,287
Appraiser cost	191,271	-	191,271	153,484	37,787
Noxious weed	145,000	-	145,000	28,378	116,622
Noxious weed capital outlay	25,376	-	25,376	-	25,376
Employee benefits	320,000	-	320,000	272,887	47,113
E-911 combination	195,000	-	195,000	35,787	159,213
Rural fire	30,000	-	30,000	30,000	-
Cemetery	70,318	-	70,318	69,193	1,125
Bond and interest funds:					
Bond and interest	36,875	-	36,875	26,875	10,000
WCHC/LTCU bond and interest	170,694	-	170,694	170,694	-
Business fund:					
Solid waste	290,000	-	290,000	256,692	33,308
Total	<u>\$ 6,900,237</u>	<u>\$ -</u>	<u>\$ 6,900,237</u>	<u>\$ 6,359,831</u>	<u>\$ 540,406</u>

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 2,456,356	\$ 2,771,775	\$ 2,689,160	\$ 82,615
Delinquent tax	20,886	16,816	12,401	4,415
Motor vehicle tax	168,373	164,369	151,264	13,105
Recreational vehicle tax	2,270	2,122	1,840	282
16/20M vehicle tax	21,480	24,232	21,328	2,904
Commercial vehicle tax	6,964	6,623	6,942	(319)
Mineral production tax	14,932	15,307	4,000	11,307
Local sales tax	193,676	179,843	120,000	59,843
Compensating use tax	58,676	41,807	30,000	11,807
City law enforcement contract	87,000	87,000	87,000	-
Licenses, permits and fees	46,439	37,254	30,000	7,254
Interest on idle funds	46,668	79,463	10,000	69,463
Interest on taxes	15,447	23,393	5,000	18,393
Operating transfers	6,881	6,137	10,000	(3,863)
City airport appropriation	1,900	1,400	-	1,400
In lieu of tax	102,284	201,479	97,293	104,186
Other	3,708	8,912	-	8,912
Neighborhood revitalization rebate	(44,934)	(62,242)	(61,526)	(716)
Total receipts	3,209,006	3,605,690	\$ 3,214,702	\$ 390,988
Expenditures:				
Commissioners				
Personal services	53,620	57,220	\$ 57,250	\$ 30
Commodities	13	152	2,000	1,848
Contractual services	38,057	37,965	40,750	2,785
Subtotal	91,690	95,337	100,000	4,663
County Clerk				
Personal services	81,846	90,655	92,302	1,647
Commodities	11,615	3,051	3,000	(51)
Contractual services	6,923	11,571	28,800	17,229
Capital outlay	1,325	11,611	5,198	(6,413)
Subtotal	101,709	116,888	129,300	12,412
County Treasurer				
Personal services	100,486	100,972	105,762	4,790
Commodities	3,488	2,689	6,300	3,611
Contractual services	43,657	49,584	34,498	(15,086)
Capital outlay	-	-	1,500	1,500
Subtotal	147,631	153,245	148,060	(5,185)

WICHITA COUNTY, KANSAS

GENERAL FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
County Attorney				
Personal services	\$ 37,000	\$ 37,925	\$ 37,000	\$ (925)
Commodities	284	214	3,000	2,786
Contractual services	18,393	18,873	17,430	(1,443)
Subtotal	55,677	57,012	57,430	418
District Court				
Commodities	3,281	4,606	17,150	12,544
Contractual services	19,659	16,934	2,000	(14,934)
Capital outlay	723	-	2,000	2,000
Subtotal	23,663	21,540	21,150	(390)
Register of Deeds				
Personal services	79,710	75,797	80,143	4,346
Commodities	3,177	1,856	4,700	2,844
Contractual services	21,686	16,418	29,850	13,432
Capital outlay	-	10,275	2,000	(8,275)
Subtotal	104,573	104,346	116,693	12,347
Courthouse				
Personal services	47,653	53,368	48,075	(5,293)
Commodities	6,980	9,912	20,000	10,088
Contractual services	173,272	169,211	213,550	44,339
Capital outlay	134,618	50,901	271,000	220,099
Subtotal	362,523	283,392	552,625	269,233
Appropriations				
Airport	77,325	89,605	89,605	-
Soil conservation	25,000	25,000	25,000	-
Extension council	131,000	131,000	131,000	-
Mental health	41,650	39,150	39,150	-
Hospital	968,875	1,029,563	1,029,563	-
Fair	50,000	50,000	50,000	-
Park	80,000	80,000	80,000	-
Library	63,430	63,430	63,430	-
Golf course	17,500	17,500	17,500	-
Historical society	14,000	14,000	14,000	-
Senior citizens	50,000	50,000	50,000	-
Economic development	-	35,000	35,000	-
Subtotal	1,518,780	1,624,248	1,624,248	-

WICHITA COUNTY, KANSAS

GENERAL FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Sheriff				
Personal services	\$ 312,152	\$ 329,609	\$ 308,966	\$ (20,643)
Commodities	23,398	19,990	41,700	21,710
Contractual services	190,286	207,474	208,800	1,326
Capital outlay	36,359	41,342	37,000	(4,342)
Subtotal	562,195	598,415	596,466	(1,949)
Emergency preparedness				
Personal services	7,800	7,849	7,849	-
Commodities	-	-	2,500	2,500
Contractual services	2,873	855	5,000	4,145
Subtotal	10,673	8,704	15,349	6,645
Economic development				
Personal services	37,368	-	-	-
Commodities	1,999	-	-	-
Contractual services	29,728	-	-	-
Capital outlay	10,004	-	-	-
Reimbursed expenditures	(42,750)	-	-	-
Subtotal	36,349	-	-	-
Solid Waste	60,462	102,394	150,000	47,606
Reimbursed expenditures	(3,410)	(1,907)	-	1,907
Operating transfers out	150,000	345,000	-	(345,000)
Total expenditures	3,222,515	3,508,614	\$ 3,511,321	\$ 2,707
Receipts over (under) expenditures	(13,509)	97,076		
Unencumbered cash, beginning of year	689,013	675,504	\$ 296,619	\$ 378,885
Unencumbered cash, end of year	\$ 675,504	\$ 772,580		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

HEALTH FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 70,095	\$ 80,055	\$ 77,645	\$ 2,410
Delinquent tax	537	445	354	91
Motor vehicle tax	3,684	4,408	4,317	91
Recreational vehicle tax	49	59	53	6
16/20M vehicle tax	537	512	609	(97)
Commercial vehicle tax	149	186	198	(12)
In lieu of tax	2,919	5,821	3,079	2,742
State and federal aid	7,000	7,000	7,000	-
Charges for services	117,245	148,847	110,000	38,847
Miscellaneous	2,046	2,123	-	2,123
Neighborhood revitalization rebate	(1,289)	(1,808)	(1,776)	(32)
Total receipts	202,972	247,648	\$ 201,479	\$ 46,169
Expenditures:				
Personal services	85,081	74,077	\$ 88,000	\$ 13,923
Commodities	62,519	88,113	60,200	(27,913)
Contractual services	43,921	56,601	50,695	(5,906)
Capital outlay	-	-	2,800	2,800
Total expenditures	191,521	218,791	\$ 201,695	\$ (17,096)
Receipts over (under) expenditures	11,451	28,857		
Unencumbered cash, beginning of year	1,370	12,821	\$ 216	\$ 12,605
Unencumbered cash, end of year	\$ 12,821	\$ 41,678		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

ELECTION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 18,012	\$ 12,300	\$ 11,962	\$ 338
Delinquent tax	242	169	91	78
Motor vehicle tax	2,538	1,532	1,108	424
Recreational vehicle tax	35	18	13	5
16/20M vehicle tax	249	385	156	229
Commercial vehicle tax	109	53	51	2
In lieu of tax	750	1,101	476	625
Neighborhood revitalization rebate	(331)	(278)	(274)	(4)
Total receipts	21,604	15,280	\$ 13,583	\$ 1,697
Expenditures:				
Personal services	153	4,000	\$ 4,000	\$ -
Commodities	1,507	2,181	11,400	9,219
Contractual services	18,164	11,013	26,000	14,987
Total expenditures	19,824	17,194	\$ 41,400	\$ 24,206
Receipts over (under) expenditures	1,780	(1,914)		
Unencumbered cash, beginning of year	47,970	49,750	\$ 27,817	\$ 21,933
Unencumbered cash, end of year	\$ 49,750	\$ 47,836		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

ROAD AND BRIDGE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 1,216,671	\$ 1,078,376	\$ 1,046,650	\$ 31,726
Delinquent tax	10,741	8,086	6,143	1,943
Motor vehicle tax	73,710	78,854	74,927	3,927
Recreational vehicle tax	991	1,033	912	121
16/20M vehicle tax	10,281	10,375	10,565	(190)
Commercial vehicle tax	3,007	3,250	3,439	(189)
State aid	280,100	287,645	237,205	50,440
In lieu of tax	50,665	82,437	41,505	40,932
Miscellaneous	5,477	1,864	-	1,864
Neighborhood revitalization rebate	(22,381)	(24,362)	(23,946)	(416)
Total receipts	<u>1,629,262</u>	<u>1,527,558</u>	<u>\$ 1,397,400</u>	<u>\$ 130,158</u>
Expenditures:				
Personal services	520,310	510,228	\$ 645,191	\$ 134,963
Commodities	267,810	321,414	349,500	28,086
Contractual services	794,873	559,506	363,777	(195,729)
Capital outlay	24,779	180,322	291,532	111,210
Reimbursed expenditures	(253)	(228)	-	228
Total expenditures	<u>1,607,519</u>	<u>1,571,242</u>	<u>\$ 1,650,000</u>	<u>\$ 78,758</u>
Receipts over (under) expenditures	21,743	(43,684)		
Unencumbered cash, beginning of year	<u>327,749</u>	<u>349,492</u>	<u>\$ 252,600</u>	<u>\$ 96,892</u>
Unencumbered cash, end of year	<u>\$ 349,492</u>	<u>\$ 305,808</u>		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

E-911 LANDLINE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Contractual services	-	-	\$ 21,287	\$ 21,287
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	21,287	21,287	\$ 21,287	\$ -
Unencumbered cash, end of year	\$ 21,287	\$ 21,287		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

APPRAISER COST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 128,879	\$ 118,176	\$ 114,710	\$ 3,466
Delinquent tax	1,374	982	651	331
Motor vehicle tax	10,922	9,050	7,935	1,115
Recreational vehicle tax	147	114	97	17
16/20M vehicle tax	1,506	1,542	1,119	423
Commercial vehicle tax	446	353	364	(11)
In lieu of tax	5,366	8,890	4,553	4,337
Neighborhood revitalization rebate	(2,371)	(2,670)	(2,624)	(46)
Total receipts	146,269	136,437	\$ 126,805	\$ 9,632
Expenditures:				
Personal services	79,491	75,582	\$ 70,083	\$ (5,499)
Commodities	2,113	1,134	7,550	6,416
Contractual services	58,645	76,906	109,638	32,732
Capital outlay	-	1,397	4,000	2,603
Reimbursed expenditures	(509)	(1,535)	-	1,535
Total expenditures	139,740	153,484	\$ 191,271	\$ 37,787
Receipts over (under) expenditures	6,529	(17,047)		
Unencumbered cash, beginning of year	114,537	121,066	\$ 64,466	\$ 56,600
Unencumbered cash, end of year	\$ 121,066	\$ 104,019		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

NOXIOUS WEED FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 76,350	\$ 51,957	\$ 50,459	\$ 1,498
Delinquent tax	826	522	385	137
Motor vehicle tax	5,778	5,461	4,702	759
Recreational vehicle tax	81	68	57	11
16/20M vehicle tax	188	977	663	314
Commercial vehicle tax	265	210	216	(6)
In lieu of tax	3,179	3,290	-	3,290
Neighborhood revitalization rebate	(1,404)	(1,174)	(1,154)	(20)
Total receipts	85,263	61,311	\$ 55,328	\$ 5,983
Expenditures:				
Personal services	-	-	\$ 5,000	\$ 5,000
Commodities	57,812	49,524	110,000	60,476
Contractual services	16,182	12,792	70,000	57,208
Reimbursed expenditures	(30,629)	(33,938)	(40,000)	(6,062)
Total expenditures	43,365	28,378	\$ 145,000	\$ 116,622
Receipts over (under) expenditures	41,898	32,933		
Unencumbered cash, beginning of year	150,930	192,828	\$ 89,672	\$ 103,156
Unencumbered cash, end of year	\$ 192,828	\$ 225,761		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS**NOXIOUS WEED CAPITAL OUTLAY FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance favorable (unfavorable)
	2018	Actual	Budget	
Receipts:				
Operating transfer	\$ -	\$ -	\$ -	\$ -
Expenditures				
Capital outlay	-	-	\$ 25,376	\$ 25,376
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	25,376	25,376	\$ 25,376	\$ -
Unencumbered cash, end of year	\$ 25,376	\$ 25,376		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

EMPLOYEE BENEFITS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 292,430	\$ 297,023	\$ 288,207	\$ 8,816
Delinquent tax	2,168	1,848	1,477	371
Motor vehicle tax	15,807	18,485	18,010	475
Recreational vehicle tax	212	245	219	26
16/20M vehicle tax	2,315	2,196	2,539	(343)
Commercial vehicle tax	640	775	827	(52)
In lieu of tax	12,178	19,506	11,464	8,042
Neighborhood revitalization rebate	(5,380)	(6,708)	(6,594)	(114)
Total receipts	<u>320,370</u>	<u>333,370</u>	<u>\$ 316,149</u>	<u>\$ 17,221</u>
Expenditures:				
Personal services	260,594	274,278	\$ 320,000	\$ 45,722
Reimbursed expenditures	<u>-</u>	<u>(1,391)</u>	<u>-</u>	<u>1,391</u>
Total expenditures	<u>260,594</u>	<u>272,887</u>	<u>\$ 320,000</u>	<u>\$ 47,113</u>
Receipts over (under) expenditures	59,776	60,483		
Unencumbered cash, beginning of year	<u>14,282</u>	<u>74,058</u>	<u>\$ 3,851</u>	<u>\$ 70,207</u>
Unencumbered cash, end of year	<u>\$ 74,058</u>	<u>\$ 134,541</u>		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS**E-911 COMBINATION FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Licenses, fees and permits	\$ 50,072	\$ 52,380	\$ 50,000	\$ 2,380
Expenditures:				
Contractual services	39,063	35,787	\$ 195,000	\$ 159,213
Receipts over (under) expenditures	11,009	16,593		
Unencumbered cash, beginning of year	195,635	206,644	\$ 145,635	\$ 61,009
Unencumbered cash, end of year	\$ 206,644	\$ 223,237	\$ 635	\$ 222,602

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

RURAL FIRE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 25,193	\$ 28,174	\$ 27,213	\$ 961
Delinquent tax	95	103	127	(24)
Motor vehicle tax	1,302	1,122	1,009	113
Recreational vehicle tax	22	16	14	2
16/20M vehicle tax	326	302	327	(25)
Commercial vehicle tax	42	33	38	(5)
In lieu of tax	1,210	2,354	1,095	1,259
Neighborhood revitalization rebate	(451)	(640)	(626)	(14)
Total receipts	27,739	31,464	\$ 29,197	\$ 2,267
Expenditures:				
Appropriations	30,000	30,000	\$ 30,000	\$ -
Receipts over (under) expenditures	(2,261)	1,464		
Unencumbered cash, beginning of year	4,030	1,769	\$ 803	\$ 966
Unencumbered cash, end of year	\$ 1,769	\$ 3,233		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

CEMETERY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 33,360	\$ 52,161	\$ 50,384	\$ 1,777
Delinquent tax	206	168	168	-
Motor vehicle tax	2,650	1,673	1,336	337
Recreational vehicle tax	43	23	18	5
16/20M vehicle tax	746	588	747	(159)
Commercial vehicle tax	81	43	50	(7)
In lieu of tax	1,601	4,210	2,108	2,102
City of Leoti	1,900	1,400	1,400	-
Charges for services	2,680	4,220	1,000	3,220
Miscellaneous	6,045	240	-	240
Neighborhood revitalization rebate	(597)	(1,185)	(1,153)	(32)
Total receipts	48,715	63,541	\$ 56,058	\$ 7,483
Expenditures:				
Personal services	33,307	45,129	\$ 39,000	\$ (6,129)
Commodities	5,004	4,908	11,700	6,792
Contractual services	22,371	19,156	16,618	(2,538)
Capital Outlay	-	-	3,000	3,000
Total expenditures	60,682	69,193	\$ 70,318	\$ 1,125
Receipts over (under) expenditures	(11,967)	(5,652)		
Unencumbered cash, beginning of year	43,758	31,791	\$ 14,260	\$ 17,531
Unencumbered cash, end of year	\$ 31,791	\$ 26,139		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2019

	Special vehicle	Capital improvement	Women, infants and children grant	Bio- terrorism	Equipment reserve	Register of deeds technology	Law enforcement trust	Road machinery
Receipts:								
Licenses, permits and fees	\$ 25,953	\$ -	\$ -	\$ -	\$ -	\$ 4,234	\$ -	\$ -
Fines, forfeitures and penalties	-	-	-	-	-	-	354	-
Local alcohol liquor tax	-	-	-	-	-	-	-	-
State and federal aid	-	-	14,649	12,094	-	-	-	-
Sale of assets	-	-	-	-	11,335	-	-	-
Operating transfers in	-	345,000	-	-	-	-	-	-
Total receipts	<u>25,953</u>	<u>345,000</u>	<u>14,649</u>	<u>12,094</u>	<u>11,335</u>	<u>4,234</u>	<u>354</u>	<u>-</u>
Expenditures:								
Personal services	-	-	8,844	3,809	-	-	-	-
Commodities	2,147	-	2,639	1,574	-	-	-	-
Contractual services	15,850	-	4,583	6,470	-	-	-	-
Capital outlay	-	193,597	-	-	20,000	1,107	-	38,500
Paid to state	-	-	-	-	-	-	-	-
Operating transfers out	6,137	-	-	-	-	-	-	-
Total expenditures	<u>24,134</u>	<u>193,597</u>	<u>16,066</u>	<u>11,853</u>	<u>20,000</u>	<u>1,107</u>	<u>-</u>	<u>38,500</u>
Receipts over (under) expenditures	1,819	151,403	(1,417)	241	(8,665)	3,127	354	(38,500)
Unencumbered cash, beginning of year	<u>6,134</u>	<u>446,666</u>	<u>27,021</u>	<u>5,064</u>	<u>123,464</u>	<u>16,252</u>	<u>9,250</u>	<u>137,033</u>
Unencumbered cash, end of year	<u>\$ 7,953</u>	<u>\$ 598,069</u>	<u>\$ 25,604</u>	<u>\$ 5,305</u>	<u>\$ 114,799</u>	<u>\$ 19,379</u>	<u>\$ 9,604</u>	<u>\$ 98,533</u>

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Special highway improvement	Treasurer technology	Clerk technology	Special alcohol	MVE Income	Special park and recreation	Concealed carry	Prosecuting attorney training	Attorney's diversion agreement	Total
\$ -	\$ 1,059	\$ 1,059	\$ -	\$ 1,385	\$ -	\$ 32	\$ 254	\$ 3,958	\$ 37,934
-	-	-	-	-	-	-	-	-	354
-	-	-	122	-	122	-	-	-	244
-	-	-	-	-	-	-	-	-	26,743
-	-	-	-	-	-	-	-	-	11,335
-	-	-	-	-	-	-	-	-	345,000
-	1,059	1,059	122	1,385	122	32	254	3,958	421,610
-	-	-	-	-	-	-	-	-	12,653
-	-	-	-	-	-	-	-	-	6,360
-	-	-	-	-	-	-	-	200	27,103
-	1,537	-	-	-	-	-	-	-	254,741
-	-	-	-	-	-	-	124	-	124
-	-	-	-	-	-	-	-	-	6,137
-	1,537	-	-	-	-	-	124	200	307,118
-	(478)	1,059	122	1,385	122	32	130	3,758	114,492
109,267	3,542	2,656	460	9,530	460	228	514	32,508	930,049
<u>\$ 109,267</u>	<u>\$ 3,064</u>	<u>\$ 3,715</u>	<u>\$ 582</u>	<u>\$ 10,915</u>	<u>\$ 582</u>	<u>\$ 260</u>	<u>\$ 644</u>	<u>\$ 36,266</u>	<u>\$ 1,044,541</u>

WICHITA COUNTY, KANSAS

BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 24,823	\$ 24,926	\$ 24,196	\$ 730
Delinquent tax	264	184	125	59
Motor vehicle tax	1,780	1,659	1,530	129
Recreational vehicle tax	24	21	19	2
16/20M vehicle tax	275	243	216	27
Commercial vehicle tax	71	67	70	(3)
In lieu of tax	1,034	1,444	959	485
Neighborhood revitalization rebate	(457)	(563)	(554)	(9)
Total receipts	27,814	27,981	\$ 26,561	\$ 1,420
Expenditures:				
Principal	25,000	25,000	\$ 25,000	\$ -
Interest and commissions	2,781	1,875	1,875	-
Cash basis reserve	-	-	10,000	10,000
Total expenditures	27,781	26,875	\$ 36,875	\$ 10,000
Receipts over (under) expenditures	33	1,106		
Unencumbered cash, beginning of year	11,322	11,355	\$ 10,314	\$ 1,041
Unencumbered cash, end of year	\$ 11,355	\$ 12,461		

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WICHITA COUNTY, KANSAS**WCHC/LTCU BOND AND INTEREST FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 153,260	\$ 158,962	\$ 154,256	\$ 4,706
Delinquent tax	1,547	1,097	774	323
Motor vehicle tax	10,686	10,385	9,437	948
Recreational vehicle tax	143	132	115	17
16/20M vehicle tax	1,622	1,469	1,331	138
Commercial vehicle tax	430	216	433	(217)
In lieu of tax	6,382	11,892	6,120	5,772
Neighborhood revitalization rebate	(2,819)	(3,590)	(3,529)	(61)
Total receipts	171,251	180,563	\$ 168,937	\$ 11,626
Expenditures:				
Principal	150,000	155,000	\$ 155,000	\$ -
Interest and commissions	21,131	15,694	15,694	-
Total expenditures	171,131	170,694	\$ 170,694	\$ -
Receipts over (under) expenditures	120	9,869		
Unencumbered cash, beginning of year	8,031	8,151	\$ 1,757	\$ 6,394
Unencumbered cash, end of year	\$ 8,151	\$ 18,020		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

SOLID WASTE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	favorable (unfavorable)
Receipts:				
Charges for services	\$ 77,829	\$ 77,215	\$ 70,000	\$ 7,215
Special assessments	69,525	73,653	68,000	5,653
Other income	2,210	3,430	2,000	1,430
Credit from general	60,462	102,394	150,000	(47,606)
Total receipts	210,026	256,692	\$ 290,000	\$ (33,308)
Expenditures:				
Personal services	120,301	122,595	\$ 157,607	\$ 35,012
Commodities	7,443	10,725	90,000	79,275
Contractual services	82,282	123,372	42,393	(80,979)
Total expenditures	210,026	256,692	\$ 290,000	\$ 33,308
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	-	-	\$ -	\$ -
Unencumbered cash, end of year	\$ -	\$ -		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS**CORPORATE PLAN HEALTH FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS**

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>
Receipts:		
Charges for services	\$ 516,898	\$ 434,421
Interest	639	781
	<u>517,537</u>	<u>435,202</u>
Total receipts		
Expenditures:		
Fees	369,367	342,872
Claims	64,575	60,090
Reimbursement	(138)	-
	<u>433,804</u>	<u>402,962</u>
Total expenditures		
Receipts over (under) expenditures	83,733	32,240
Unencumbered cash, beginning of year	<u>79,635</u>	<u>163,368</u>
Unencumbered cash, end of year	<u>\$ 163,368</u>	<u>\$ 195,608</u>

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended December 31, 2019

Fund	Beginning cash balance	Receipts	Disbursements	Ending cash balance
County Clerk	\$ -	\$ 2,245	\$ 2,245	\$ -
Register of Deeds	2,083	41,586	43,494	175
District Court	3,550	84,716	61,444	26,822
Sheriff	-	2,002	2,002	-
County Treasurer	5,860,909	9,651,103	9,538,461	5,973,551
Local taxing districts	5,247	3,890,563	3,892,154	3,656
Motor vehicle fees and sales tax collection	11,745	961,239	954,745	18,239
Payroll clearing funds	542	458,188	458,730	-
Oil/gas depletion	212,117	-	-	212,117
Fish and game licenses	-	1,871	1,871	-
Heritage Trust	492	2,117	1,951	658
Total	<u>\$ 6,096,685</u>	<u>\$ 15,095,630</u>	<u>\$ 14,957,097</u>	<u>\$ 6,235,218</u>

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